

**MISSOURI STATE
TRANSPORTATION AID DOCUMENT
PREPARATION MANUAL**

June 2000
Missouri Department of Elementary and Secondary Education
School Transportation Section

TABLE OF CONTENTS

INTRODUCTION	1
APPLICATION FOR STATE TRANSPORTATION.....	2
SCHOOL BUS DEPRECIATION SCHEDULE	4
FACILITY DEPRECIATION SCHEDULE	5
SECRETARY OF THE BOARD REPORT (ASBR) TRANSPORTATION CODING.....	6
FY 2001 TRANSPORTATION TRANSFER INFORMATION	7
DISABLED (HANDICAPPED) TRANSPORTATION.....	8
CONTRACTED TRANSPORTATION PROGRAMS.....	8
EXPENDITURES ASSOCIATED WITH NON-ROUTE MILES.....	8
SUMMER SCHOOL TRANSPORTATION	9
HOMELESS TRANSPORTATION.....	9
EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION.....	9
TRANSPORTATION INFORMATION FOR ASBR COMPUTER PROGRAM.....	11
APPLICATION FOR STATE TRANSPORTATION AID	12
SCHOOL BUS DEPRECIATION SCHEDULE	14
FACILITY DEPRECIATION SCHEDULE	22
FINAL INSTRUCTIONS	24

INTRODUCTION

The Department of Elementary and Secondary Education (DESE) annually prints a Missouri State Transportation Aid Document Preparation Manual to provide guidance in the preparation and submission of transportation reporting documents required by the State Board of Education for the calculation of state transportation aid. School district officials have a fiduciary responsibility to report accurate data on these reporting documents. All data reported are subject to review by the School Transportation Section, local district auditor, and State Auditor's Office.

The state transportation aid reporting documents that must be prepared and submitted with the Annual Secretary of the Board Report (ASBR) by August 15 of each year include:

1. Application for State Transportation Aid
2. School Bus Depreciation Schedule
3. Facility Depreciation Schedule

The School Transportation Section will provide technical assistance for preparing state transportation aid reporting documents. If assistance is needed, contact the School Transportation Section by telephone at (573) 751-2626 or e-mail at dclink@mail.dese.state.mo.us. The School Transportation internet page URL is <http://www.dese.state.mo.us/divschsvc/trans/index.html> .

APPLICATION FOR STATE TRANSPORTATION AID

SECTION I - TRANSPORTATION CONTACT INFORMATION

Complete and/or update this section with all relevant information regarding the individual responsible for completing transportation reports.

SECTION I - PUPIL DATA

The ridership lists developed for the first semester (by the second Wednesday of October) and for the second semester (by the second Wednesday of February) are totaled together and divided into the different categories listed below. The two ridership lists should be an accurate reflection of students living more than and less than one mile from school who are riding the school bus on a regular basis. These lists should not include students who do not ride the bus on a regular basis.

The DESE requires the auditor to sample and determine whether the ridership records are accurate and verifiable. School district administrators should have conferred with their auditors to determine a method of developing a listing of pupils scheduled to be transported that the auditor will accept as an "accurate and verifiable list". Independent verification methods are acceptable.

NOTE: Early Childhood Special Education pupil and mileage data should not be reported on the Application for State Transportation Aid. Information necessary for reimbursement is reported on the early childhood special education application. See MILEAGE DATA for early childhood (non-handicapped) mileage reporting instructions.

Eligible Pupils

- A. Grades K-12 - shall include appropriate totals of students in kindergarten through grade 12 transported to and from school on a regular basis and reflected on the two ridership lists whose residence is more than one mile from the school building they attend. No ridership pupil data is collected for summer school.
- B. Vocational - shall include appropriate totals of students who are transported to and from a vocational course on a regular basis and reflected on the two ridership lists. Only transportation to vocational courses approved by the Division of Vocational and Adult Education may be reported.
- C. Handicapped/Severely Handicapped - shall include only students transported on a specified "handicapped route" on a regular basis and reflected on the two ridership lists. Handicapped students transported on a regular or vocational route shall be reported in A or B.

Ineligible Pupils

- D. Non-resident students transported - shall include only the kindergarten through grade 12 non-resident students transported on a regular basis and reflected on the two ridership lists that are NOT legally assigned to or NOT transported under an interdistrict contract.
- E. Less than one mile transported at no charge to parents K-12 - shall include only kindergarten through grade 12 pupils transported on a regular basis and reflected on the two ridership lists living less than one mile from the school building they attend, transported at no cost to the pupil's family/guardian.
- F. Less than one mile payment received from parent for services provided K-12 - shall include only kindergarten through grade 12 pupils living less than one mile from school that are transported on

a regular basis and reflected on the two ridership lists and the cost for such transportation is paid by the pupil's family/guardian.

SECTION II - MISCELLANEOUS DATA

- A. Number of Days Transportation System Operated - enter the number of days pupils were transported during the school year based on the school calendar for the regular school term. This does not include summer school.
- B. Enter the total number of students who reside less than 1 mile that **may** be transported at no additional cost as determined by the district's board of education. To claim the "no additional cost" provision, school districts must complete this part. The number entered here and voted on by the district's board of education is not a ridership list total number but rather a one-time

count.

The calculation for students residing less than one mile transported at no additional cost is the total of Section I-A through C (both contracted and district-operated) divided by 2 then multiplied by 12%. The result of the calculation is the maximum number of students that can be entered and claimed without receiving a penalty for transporting otherwise ineligible students.

SECTION III - MILEAGE DATA

The mileage shall be taken from odometer readings on the bus on the first and last day of school. The odometer readings and log sheets from non-route uses shall be used to calculate "actual" miles.

- A1. Non-Handicapped Route Miles (Eligible) - the total non-handicapped route miles **actually** traveled for the year.
- A2. Approved Handicapped Miles (Eligible) - the total handicapped miles **actually** traveled for the year.
- B. Disapproved Route Miles (Ineligible) - the total disapproved route miles **actually** traveled for the year. A method for identifying actual miles must be employed. This mileage includes all regularly scheduled shuttle runs between buildings, summer school transportation (for other than approved handicapped passengers), non-handicapped early childhood, and regularly scheduled after school activity miles.
- C. Non-Route Miles (Ineligible) - the total non-route miles traveled for the year. This includes all miles traveled that do not appear on a district's school transportation route listing. Log sheets shall be used for each bus to identify this mileage. Examples of non-route mileage are miles run for activity trips, field trips, maintenance purposes, and inspection purposes.

INTERDISTRICT CONTRACTS

Section IV has been deleted from the Application for State Transportation Aid, however, the revenue from interdistrict contracts should be reported as an entry on the Secretary of the Board Report (ASBR Part II Line 5840-Transportation Amounts Received from Other LEAs. The expenses for such contracts should be recorded in Part III-B Function 2555 Object 6300-Payments to Other Districts for Transportation). However, *handicapped transportation expenditures* paid to other school districts must be coded to 2553 so that the total handicapped costs will not be efficiency adjusted as required by Section 163.161, RSMo.

When school districts are involved in interdistrict contracts, the resident district claims the pupil count and miles traveled by the transporting district on the Application for State Transportation Aid.

SCHOOL BUS DEPRECIATION SCHEDULE

5CSR 30-261-040 Allowable Costs for State Transportation Aid establishes provisions for school districts to purchase school buses and receive reimbursement through a School Bus Depreciation Schedule. It is not necessary to send a copy of a new bus bid specification to the DESE. This documentation should be provided to the district auditor to verify proper reporting of allowable expenditures for school buses.

The following policies govern school bus depreciation schedule transactions:

1. The date the school district took delivery of the bus determines the fiscal year it is placed on the Schedule. For example, in order for a school bus to be added to the 1999-2000 depreciation schedule, the district must have received the bus between July 1, 1999 and June 30, 2000.
2. The purchase price of lease-purchased school buses shall not include interest.
3. A straight-line depreciation schedule of eight years will be used.
4. Only motor vehicles that meet the Missouri Minimum Standards for School Buses may be placed on the School Bus Depreciation Schedule.
5. No school bus whose model year is 10 years old or older at the time of purchase can be placed on the depreciation schedule.
6. When a school bus is totally wrecked or destroyed and the school district receives a settlement from an insurance company, that bus shall be reported as a sale on the School Bus Depreciation Schedule. Refer to the School Finance Section's Missouri Financial Accounting Manual, general ledger account descriptions, code 3320.
7. When a school bus is cannot be sold or is no longer usable that bus may be deleted. Be sure to put a remark in Part IV-Section 5, Remarks, with the department sequence number for any bus that has been deleted along with an explanation stating why it was deleted.

FACILITY DEPRECIATION SCHEDULE

The Allowable Costs for State Transportation Aid regulation establishes provisions for school districts to construct facilities, such as bus barns and maintenance garages, and receive reimbursement for a scheduled period of 20 years.

The following policies govern Facility Depreciation Schedule transactions:

1. Land purchases or appraised land values **are not** depreciable facility costs.
2. Acquisitions and renovation costs for the fiscal year shall be totaled and placed on the Facility Depreciation Schedule as one expenditure when the cost exceeds \$1,000. Use as many Item Identification Codes as necessary in order to describe the makeup of the expenditure. The total expenditure must also be included in the total amount coded on the ASBR, Part III-B, Function 4000 - Object 6500, and corresponding lines in Parts III-A and III-C. When the total expenditure for the fiscal year is less than \$1,000 these expenditures will be coded on the ASBR, Part III-B Function 2552 - Object 6531, and corresponding lines in Parts III-A and III-C.
3. A school district must declare a facility cost or total expenditure in excess of \$1,000 on the Facility Depreciation Schedule the same fiscal year as the expense is reported on the ASBR.
4. Only actual expenditures made between July 1 and June 30 for the fiscal year may be declared on that fiscal year's Facility Depreciation Schedule.
5. To receive depreciation reimbursement, school districts have to claim the annual 5% depreciation amount on the Facility Depreciation Schedule. School districts may elect not to claim the depreciation for any year of the scheduled 20 year period; however, each year the school district does not claim depreciation, the annual 5% depreciation amount is lost.
6. If a school district owns a building that was not originally built as a bus facility and renovates it for that use, only the costs of the renovation may be declared for depreciation reimbursement. The appraised value of the land and/or facility, before or after the renovation, may not be declared for depreciation.
7. If a facility is used for maintaining or housing vehicles other than school buses, the total depreciation amount claimed on the Facility Depreciation Schedule shall be prorated according to the total number of vehicles served. For example, if a building serves 10 vehicles and 8 are school buses, then 80% of the annual depreciation amount may be claimed.
8. School districts that lease their bus facility to another party shall not claim depreciation for any year of the lease agreement and will lose the 5% annual depreciation amount during the term of the lease agreement.
9. When the scheduled 20 year period of depreciation is completed for any specific item(s), it is removed from the Facility Depreciation Schedule.

SECRETARY OF THE BOARD REPORT (ASBR) TRANSPORTATION CODING

Review the following coding explanations and take steps to ensure that the school district's transportation expenditures and/or revenues are coded to the appropriate Part, Functions, Object Codes, and Lines of the ASBR. Only report transactions that occurred during the fiscal year (July 1 - June 30).

NON-ALLOWABLE EXPENDITURES

Expenditures for video surveillance equipment for school buses **are not** allowable transportation costs and must be coded in Part III-B on the Secretary of the Board Report (ASBR) to Function 2558, Object 6541. Typewriters, fax machines, and answering machines are also coded in this manner unless these expenditures can be captured within the 5% administrative services cost.

Vehicles other than school buses are non-allowable expenditures and are to be coded to Part III-B, Function 2558, Object 6551.

Gasoline, oil, parts, or other operating expenses for any vehicle or equipment that is not operated as a school bus are non-allowable. Examples include, but are not limited to, superintendents' cars, food service vans, school maintenance vehicles, driver education cars, lawn mowers, tractors, speech laboratories and bookmobiles.

Travel, lodging, and meals associated with professional development for school bus drivers and mechanics are non-allowable expenditures.

ADMINISTRATIVE & MISCELLANEOUS EXPENSES

1. Drug and alcohol testing compliance costs are allowable in the same manner as costs for annual physicals. Part III-B, Function 2552, Object 6310.
2. The amount of indirect cost for administering pupil transportation services eligible for State Transportation Aid shall not be more than 5% of total purchased services costs for contracted school districts and not more than 5% of eligible allowable costs for district operated systems. Allowable administrative services costs include all administrative salaries and benefits, administrative support services salaries and benefits, and transportation office supplies, utilities and equipment. Computer hardware, software, and services become a part of the school district's 5% administrative services cost allowance.
3. Expenditures for cellular telephone service for a school bus radio communication system is allowable.
4. Eligible supply costs are limited to those related to school bus operation and facilities for the storage or maintenance of school buses.
5. Professional development costs for school bus drivers and mechanics are an allowable cost and should be coded to Part III-B, Function 2552, Object 6319. This excludes travel, lodging, and meals that are associated with professional development.

FUEL EXPENDITURES

Fuel is a supply expenditure and should be coded to Part III-B, Object 6400. Specifically, the purchase of fuel such as gasoline, propane, or diesel shall be coded only in Object 6486.

REVENUE

1. Revenue - Revenue generated by a sale or an insurance settlement shall be placed into the Capital Projects Fund. The revenue must be coded to Part II, Line 5640, Sale of School Buses. If the district receives an insurance settlement on a school bus and chooses not to replace or repair the bus, the entire amount of settlement should be coded to Part II, Line 5631 (Net Insurance Recovery).
2. Amounts Received From Interdistrict Contracts - Amounts received from other school districts for transporting their students should be reflected in Part II, Line 5840.
3. Early Childhood Special Education (Handicapped 3 & 4 Year Old) Transportation Amount Received From Other Districts - Amounts received from other school districts who serve as the designated fiscal agent in the Early Childhood Special Education (ECSE) Program, for transporting ECSE students must be coded to Part II, Line 5840.

CAPITAL OUTLAY

Capital Outlay expenditures must be paid from the Capital Projects Fund (CPF).

Capital Outlay Major Tool Cost: Examples of a "Capital Outlay" expense follow: 1.) The cost to retrofit equipment required on school buses under Missouri specification or otherwise authorized in this rule. 2.) Expenses incurred to equip school buses with a two (2)-way radio communication system, including a communication tower (antenna) and administrative base station or cellular telephones. 3.) The cost of replacement engines for school buses.

Capital Outlay School Bus Lease-Purchase Payment: The annual principal payment for lease-purchases shall be coded in Part III-B, Function 2552, Object 6552 and Part III-C, Line 6552 and paid out of the (CPF). Principal payments on school buses are not to be coded to Part III-B, Function 5100, Object 6600 (CPF).

FY 2001 TRANSPORTATION TRANSFER INFORMATION

The formula for the FY 2001 transportation transfer calculation using the FY 00 data elements is $((A - B) + (C + D))$. The steps for calculating the formula follow:

- Step 1 Sum the FY 00 ASBR Part III-B Function 2552 Object 6500, Function 2551 Object 6500, Function 2554 Object 6500, and Function 2553 Object 6500.
- Step 2 Subtract the total FY 00 ASBR Part III-C Object 6552 (Capital Projects Fund) amount from the total in Step 1. The difference is the FY 00 Major Tool Expenditure.
- Step 3 The FY 2001 transportation transfer amount is the sum of the FY 00 Major Tool Expenditure in Step 2 plus the sum of FY 00 School Bus Depreciation Schedule and Facility Depreciation Schedule total depreciation amounts for the year.

The transportation transfer may be made to cover transportation or other capital expenditures or to build a balance in the CPF. If a school district has unused .18 and .06 transfer capacity, it may use what it needs of the remainder of that capacity to pay for school buses or other transportation capital expenditures. The district may also choose to use some of the balance in the CPF for transportation capital expenditures.

The transportation transfer amount is reflected on the bottom of side two of the BU110 each month but is not consider final until the June payment is calculated.

DISABLED (HANDICAPPED) TRANSPORTATION

1. K-12 Disabled (Handicapped) Transportation Expenditures - Costs incurred for transporting disabled (handicapped) students on *separate routes* must be reported on Part III-B Functions 2554 and/or 2553. These costs must be reported separately from the costs for regular transportation reported on Functions 2552 and/or 2551. The route mileage must have been approved by the local board of education specifically as a disabled/handicapped route. These costs may reflect transportation services provided to disabled (handicapped) students during the regular school year and/or during summer school.
2. Early Childhood Special Education (ECSE-Handicapped 3 & 4 Year Old Students) Transportation Expenditures and Revenue - Costs associated with ECSE (handicapped 3 & 4 year old students) transportation shall be included as a part of the total to-and-from school transportation expenditures reported on the district's ASBR. This expenditure shall be coded to Part III-B Function 2554 (District Operated Handicapped) within the appropriate object codes and/or Function 2553 (Contracted Handicapped) Object 6341. Function 2555 (Interdistrict Contracts), Object 6300 should not be used even if another district is transporting the students through an interdistrict contract. It is suggested that the school district establish a project number extension to the object codes in order to keep these ECSE costs identifiable locally.

The amount reimbursed, as reported by the Division of Special Education, will be used to back out ECSE costs from the district's allowable costs prior to the calculation of each district's entitlement. (The exception to this procedure is a district utilizing a fiscal agent.) ECSE is an appropriated program; therefore, no state transportation aid can be paid to any school district for costs associated with this program.

CONTRACTED TRANSPORTATION PROGRAMS

1. Contracted Transportation - To-and-From School Costs - Costs associated with contracted transportation services to-and-from school, provided by either a school bus contractor, parent, another individual, or another school district, shall be coded to Part III-B Function 2551, 2553 and/or 2555 Object 6341, and Part III-C, Line 6341.
2. Administrative Costs for Contracted Service - Indirect administrative costs are limited by 5 CSR 30-261.040 Allowable Costs for State Transportation Aid, to five percent of the allowable cost. The total amount for administrative services should include salary and benefits. The amount for administrative expenses should be coded on the ASBR in Part III-B, Function 2551 Object 6110 Certified Salary and Object 6200 Benefits. The sum of these object codes for Function 2551 shall not exceed 5% of the total contracted expenditures.

EXPENDITURES ASSOCIATED WITH NON-ROUTE MILES

1. District Operated Transportation Non-Route Mile Costs - All district operated programs are required to code non-route mile costs to Part III-B, Function 2552 all applicable Object Codes along with all other to-and-from school route costs.
2. Contracted Transportation Non-Route Mile Costs - All contracted transportation programs are required to code non-route mile costs to the instruction budget, Part III-B Function 1110-1400 Object 6342, and on Part III-C Line 6342. Caution should be exercised so that the non-route mile costs are not coded to both the instruction budget Function 1110-1400 and also to the contracted transportation budget Function 2551 on Part III-B.

SUMMER SCHOOL TRANSPORTATION

Regular summer school transportation is considered ineligible for state transportation aid. The expense should be coded to 2551 or 2552 and the mileage should be coded as Ineligible-Disapproved Route Miles.

PROVISIONS FOR SUMMER SCHOOL TRANSPORTATION OF DISABLED (HANDICAPPED) STUDENTS

To receive reimbursement for summer school transportation for disabled (handicapped/severely handicapped) students, the following criteria must be met:

1. The summer school program must be approved by the Division of School Services.
2. Routes must be included on the route approval listing and approved by the local board of education prior to June 30. If disabled (handicapped) and non-disabled students are transported on the same route, only the miles for disabled (handicapped) students should be reported as approved route miles. The difference between the disabled (handicapped) approved route miles and the actual miles traveled for the entire route must be reported as disapproved route miles on the route approval listing.
3. Costs for disabled (handicapped/severely handicapped) routes must be coded on the Secretary of the Board Report on Part III-B Function 2554 or 2553. If both categories of pupils, disabled/handicapped and non-disabled, are transported on the same route, the cost for the route must be prorated on a per-student basis. The prorated costs for the disabled/handicapped portion of the route must be coded as handicapped transportation (Function 2554 District Operated or Function 2553 Contracted). The remaining cost must be coded to regular transportation (Function 2552 District Operated or Function 2551 Contracted).

HOMELESS TRANSPORTATION

The transportation of homeless students is allowable. The McKinney Act (federal grant) reimburses districts for the difference between their State Transportation Aid entitlement and the actual transportation expenditure for homeless students.

When coding these expenditures in your accounting system, it may be helpful to assign a project extension to differentiate these expenditures from other transportation expenditures for ease in final expenditure grant reporting. The expenditures are coded on the ASBR in Part III-B, Function 2552 or 2551.

EARLY CHILDHOOD SPECIAL EDUCATION TRANSPORTATION (HANDICAPPED 3 & 4 YEAR OLD STUDENTS)

The following is information for determining ECSE allowable costs and the proper coding of these expenditures on the district's ASBR (pursuant to the Division of Special Education):

1. Dedicated Route, Contracted - If the district contracts for transportation and the route is dedicated to transporting ECSE children only, the expenditures must be recorded in Part III-B, Function 2553, Object 6300.xx. The extension '.xx' should be '.14' if the expenditure is from state funds, and '.42' if the expenditure is from federal funds.
2. Dedicated Route, District Operated - If the district operates its own transportation and the route is dedicated to transporting ECSE children only, the expenditures would be recorded in Function 2554 and Objects 6110, 6150, 6200, 6300 and 6400 .xx. The extension '.xx' should be '.14' if the expenditure is from state funds, and '.42' if the expenditure is from federal funds.

3. Interdistrict Contracts - Expenditures for transporting ECSE students to a non-resident district under an interdistrict contract should *not* be recorded in Function 2555 (Interdistrict Contracts) but rather 2553 and Object 6300.xx. The extension '.xx' should be '.14' if the expenditure is from state funds, and '.42' if the expenditure is from federal funds.
4. ECSE Coop Revenues - If the district participates in an ECSE coop and the coop reimburses the school district for the transportation expenses the expenses should be coded to 2553 or 2554 and the revenue should be coded to 5840 (Transportation Received From Other LEAs).

TRANSPORTATION INFORMATION FOR ANNUAL SECRETARY OF THE BOARD REPORT COMPUTER PROGRAM

This program includes edits that will reduce the need for the School Transportation Section to communicate with school districts concerning inconsistencies between the Annual Secretary of the Board Report (ASBR) and state transportation aid program data. Both the printed copy of the documents and document data on the ASBR data disk are required. Retain a copy of the data diskette and a printed copy of the ASBR and transportation documents for your district's reference. To avoid re-keying data if transferring this program from one computer to another, please contact School Finance for assistance.

Use the general instructions provided by School Finance to install and operate the ASBR program.

OPERATING INSTRUCTIONS

These instructions provide detailed information for completing the State Transportation Aid portion of the program.

This program will allow the use of either a mouse or keyboard to move through the fields. If using a mouse, place the arrow on the selected field and click. If using a keyboard, utilize the arrow keys, tab key, and the enter key to make selections and move through fields.

Transportation reports are located in the pull down menu under Part IV, Supplementary Data. These include the Application for State Transportation Aid, the Facility Depreciation Schedule, and the School Bus Depreciation Schedule.

When making changes to the depreciation schedules, if all fields are not completed, "Record Incomplete" will appear which requires finishing the record or erasing it. See following screen.

Record Incomplete

RECORD INCOMPLETE

Information has not been entered into one or more required fields.

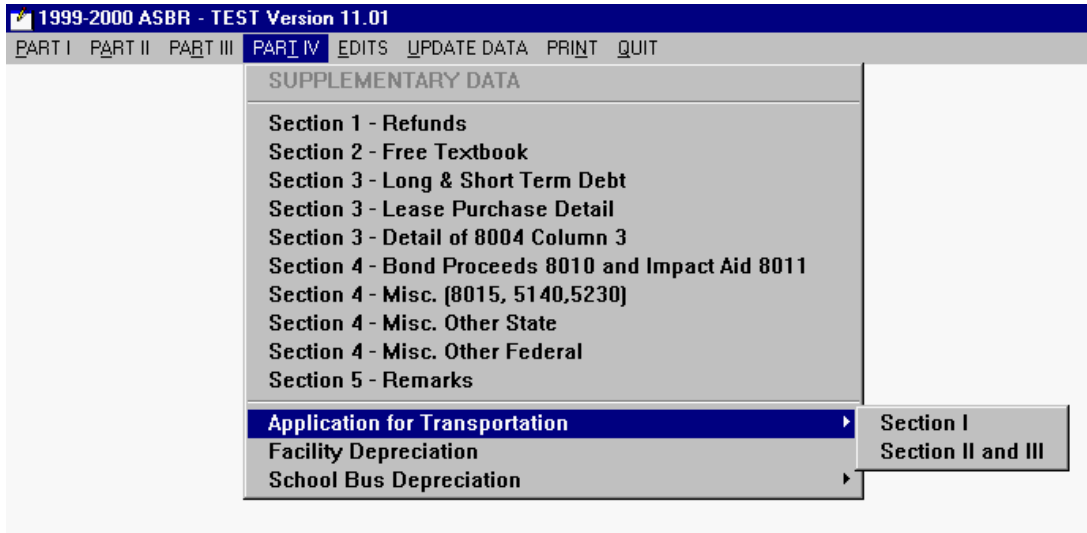
Click on "OK" to return to the previous screen, and finish entering the data.
Click on "Cancel", on the previous screen, to abort the changes that have been made.

OK

APPLICATION FOR STATE TRANSPORTATION AID

Specific instructions for completing Sections I through III of the Application for State Transportation Aid follow with appropriate screen prints for each Section of the Application.

To access the Application for State Transportation Aid on the ASBR program, Select Part IV on the menu bar at the top of the main screen. Select "Application for Transportation". The following choices will be displayed: Section I, Section II, and III. See following screen.



ENTERING THE APPLICATION FOR STATE TRANSPORTATION AID DATA

From the menu bar on the main screen of the ASBR program, select Part IV "Application for Transportation". Choose the appropriate section and enter the revisions. After all changes have been made, select "Done" at the bottom of the screen. Select "Previous" at the bottom of the screen to go back to a screen previously completed. Return to the main menu bar and select the next document from Part IV.

An illustration of these sections follows.

Section I - Transportation Contact Information and Pupil Data

Section I (Transportation Contact Information). The following screen should be completed and/or updated with the transportation contact information including the name, phone number, and e-mail address of the person who can answer questions regarding the data reflected on the transportation reports.

TRANSPORTATION CONTACT INFORMATION

Person To Contact About The Transportation Reports:
 SUE SCHOOL

Area Code and Phone Number of Contact Person: Extension:
 573 555-5555

Area Code and Fax Number of Contact Person (if applicable):
 573 555-1555

Email Address of Contact Person (if applicable):
 sschool@aol.com

Done Next

Section I (Pupil Data). The total number of eligible and ineligible students counted who are transported on the 2 specified ridership lists days must be reported in this section screen. These data must be reported by the type of service provided, i.e. Contracted or District Operated. When buses are leased and the school district pays the drivers, the service is considered District Operated.

Application for State Transportation Aid - Section I

Total Number of Students Transported for 2 Ridership Days

	Contracted	District Operated
Pupils Transported Eligible for State Aid		
A. Non-Handicapped Grades K-12	0	0
B. Vocational	0	0
C. Handicapped/Severely Handicapped	0	0
Pupils Transported Ineligible for State Aid		
D. Non-Resident Students - No Interdistrict Contract	0	0
E. Less Than One Mile - No Charge To Parent	0	0
F. Less Than One Mile - Payment From Parent	0	0

Done Next Previous

Section II and III - Miscellaneous and Mileage Data

In Section II - category A (Number of Days Transportation System Operated), enter the number of days pupils were transported during the school year based on the school calendar for the regular school term. This does not include summer school.

In category B enter the number of students who reside less than 1 mile that may be transported at no additional cost as determined by the district's board of education. To claim the "No Additional Cost" provision, school districts must complete this part. The number entered here and voted on by the district's board of education is not a two day ridership lists total but rather a one-time count.

The calculation for students residing less than one mile transported at no additional cost is the total of Section I-A through C (both contracted and district-operated) divided by 2 then multiplied by 12%. The result of the calculation is the maximum number of students that can be entered and claimed without receiving a penalty for transporting otherwise ineligible students. This calculation may not be the number approved by the board. Enter the board approved number.

Mileage listed in Section III (Mileage) should be actual odometer report mileage (not totals off the route approval listing).

An illustration of this screen follows:

Application For State Transportation Aid - Section II and III

Section II

A. Number of Days Transportation System Operated

B. Number of Students who reside less than 1 mile which may be transported at no additional costs as determined by district's board of education

Section III

	CONTRACTED	DISTRICT OPERATED
Eligible Route Miles		
A1. Non-Handicapped Miles	<input type="text" value="0"/>	<input type="text" value="0"/>
A2. Handicapped Miles	<input type="text" value="0"/>	<input type="text" value="0"/>
Ineligible Miles		
B. Disapproved Route Miles (Shuttle Routes, Reg Summer School, Early Childhood, Etc)	<input type="text" value="0"/>	<input type="text" value="0"/>
C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles)	<input type="text" value="0"/>	<input type="text" value="0"/>

SCHOOL BUS DEPRECIATION SCHEDULE

UPDATING THE SCHOOL BUS DEPRECIATION SCHEDULE

To access the School Bus Depreciation Schedule, select Part IV (Supplementary Data) on the menu bar at the top of the main screen. Select "School Bus Depreciation". The following choices will be displayed:

PART I PART II PART III **PART IV** DATA DISK RUN EDITS PRINT QUIT

SUPPLEMENTARY DATA

- Section 1 - Refunds
- Section 2 - Free Textbook
- Section 3 - Long & Short Term Debt
- Section 3 - Lease Purchase Detail
- Section 3 - Detail of 8004 Column 3
- Section 4 - Misc. (8007-8009)
- Section 4 - Misc. (5140,5230)
- Section 4 - Misc. Other State
- Section 4 - Misc. Other Federal and Escrow Amt
- Section 5 - Remarks
- Application for Transportation
- Facility Depreciation
- School Bus Depreciation**

New Bus

- Trade Bus
- Sell Bus
- Bus Payment
- Modify Bus Data

Please read the following descriptions of each of these options carefully to ensure the correct action on the School Bus Depreciation Schedule is selected.

1. New Bus - Select this choice when a school bus was purchased without trade amount involved. This can involve either an outright purchase or a lease-purchase setup.

2. Trade Bus - Select this choice when a bus was purchased to replace another bus in the fleet. The word "trade" indicates that the purchase price of the replacement bus was reduced by an amount or allowance indicated by the dealer at the time of trade.
3. Sell Bus - Select this choice when a bus is sold outright and revenue is received. Do not indicate a "sale" unless money was received in exchange for the bus.
4. Bus Payment - Select this choice to indicate the amount paid on existing lease purchase principal payments from July 1 - June 30. These amounts should not include interest. Only whole numbers may be listed. Round amount to nearest dollar.
5. Modify Bus Data - Select this option to change any information on a bus that has been saved. For example: changing a bus number or fuel type and salvaging or deleting a bus. This is not to be used for a trade or sale of a school bus.

REPORTING A NEW BUS

To add a "new bus" to the fleet, select the "New Bus" screen using either the computer mouse or the arrows and enter key on the keyboard.

The Department Sequence Number is provided. The first four digits of the number represent the fiscal year in which the bus was put into service. The digits that follow indicate sequentially how many buses were added in one fiscal year. These sequence numbers serve as an identification number for each bus and therefore cannot be changed.

New Bus

NEW BUS ADDED TO FLEET
(Not a Replacement or Trade-in of Existing Bus)

DESE Seq Number	Chassis	Body	Bus Number	Model Year	Purchase Or Lease Purchase Price	Date District Took Delivery Month	Year	Fuel Type	Bus Payment Made In 1999-2000 (Exclude Interest)
20000001	[Dropdown]	[Dropdown]	0	0	0	0 /	0	[Dropdown]	0

Save Cancel

1. Begin adding a new bus by selecting the enter key on the "chassis" field. Most common chassis types are provided. However, if the correct chassis type is not one of the choices, select "Other".
2. Move to the "Body" field and select the downward arrow key or enter key to display the choices of bus bodies. Select the correct bus body type, if listed, otherwise select "Other".
3. Select "Bus Number" field and type in a bus number you wish to use to identify this bus. Please use caution when assigning numbers to buses so as not to have several buses with the same number.
4. Select the "Model Year" field and enter the four-digit model year of the bus.
5. Move to the "Purchase or Lease Purchase Price" and enter the principal amount paid, or to be paid, for the bus.
6. Next, select "Date District Took Delivery", and type in the month. For example, for January enter a 1, and the four year in which the bus was received.
7. Choose the "Fuel Type" field and selecting the enter key when the fuel type field is highlighted. Select the fuel type of the bus from the choices provided.

Definitions of Fuel Type Codes

G=Gasoline, D=Diesel, L= Liquefied Petroleum Gas, C=Compressed Natural Gas, A=Other Alternative Fuel, E=Electric

8. Finally, select the "Bus Payment" field and enter the total amount paid on that bus between July 1-June 30. This number shall not include any interest. If the district made an outright purchase of a bus, enter that amount here.
9. When all the data on the new bus have been entered, select the "SAVE" key at the bottom of the "New Bus" screen in order to retain this addition.
10. To view the newly added buses to ensure that all information is correct, select "View List" or "Print List". If nothing is displayed or printed, no buses have been added to the fleet.

REPORTING A TRADED BUS

To report trading a bus, select the "Trade Bus" screen from the pull down menu under "School Bus Depreciation".

TRADE

Enter the Department Sequence Number of the bus that is being traded. [Red Box]

LOOKUP
View listing of all the buses with the sequence numbers.

OK **CANCEL**

View List **Print List**

This will display or print a listing of the buses that have been traded. If nothing is displayed or printed, then no buses have been traded.

1. Select the "Lookup" key. This will display all the school buses currently in the district's fleet that have been entered and saved.
2. Cursor through the school bus records until the bus that is being traded in (replaced) is located. Make note of the "Department Sequence Number".
3. Select "OK" and return to the "Trade Screen".
4. Enter the Department Sequence Number of the bus that is being traded. Select "OK". If information is typed incorrectly, begin again by selecting "Cancel".
5. Once "OK" is selected, the program will find the record of the bus selected and provide a trade screen to enter the replacement bus information.

TRADE BUS
(Traded in the 1999-2000 School Year)

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY	MONTH	YEAR	FUEL TYPE	AMOUNT RECEIVED ON TRADE
[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box] / [Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box]

Replacement Bus Data

[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box]	[Red Box] / [Red Box]	[Red Box]	[Red Box]
-----------	-----------	-----------	-----------	-----------	-----------	-----------------------	-----------	-----------

Save **Cancel**

BUS
PAYMENT
MADE IN
1999-2000
(EXCLUDE
INTEREST)

6. First, enter the "Amount Received On Trade". Enter the amount that was allowed or received for the old bus to apply toward the purchase of the replacement bus. Then the fields to enter the replacement bus information will open up. This screen provides the old bus data on top and "Replacement Bus Data" below. Before entering any replacement data, make sure this is the bus that is to be replaced. **CAUTION:** When entering the "Purchase or Lease-Purchase Price" make sure this amount is the amount of purchase before the trade-in amount is applied to it.
7. Begin proceeding through the fields by first selecting the "Chassis" field and progress through the fields entering the replacement data until data have been provided in all fields.

8. If all information is correct, select "Save". If not, select "Cancel".
9. To display the buses entered as traded, select "View List " or "Print List". If nothing is displayed or printed, no buses have been traded.
10. If a lease-purchase payment for a trade transaction is made, enter the amount in the "Bus Payment" field for the principal payment only.
11. The "Bus Payment" field must be used to report the amount paid for the bus after trade if an outright purchase.

REPORTING SALE OF BUS

To indicate a bus sale, select the “Sell Bus” screen from the pull down menu under “Bus Depreciation”.

1. Select the “Lookup” key. This will display all the school buses currently in the fleet that have been entered and saved.
2. Cursor through the school bus records until the bus being sold is located. Make note of the “Department Sequence Number”.
3. Select “OK” to return to the “Sale” screen.
4. Enter the “Department Sequence Number” of the bus that is being sold. Select “OK”. If information is typed incorrectly, select “Cancel” to begin again.

5. Once “OK” is selected, the program will find the record of the bus selected and provide a sale screen to enter the amount of money received for the bus.
6. Make sure this is the bus that was sold. If it is not, select “Cancel”.
7. Enter the sale amount for the school bus and select “Save”.
8. To display the buses entered as sold, select “View List” or “Print List”. If nothing is displayed or printed, no buses have been sold.

BUS PAYMENT

To report only principal payments made on lease purchased school buses, select “Bus Payment” from the pull down menu under “School Bus Depreciation”.

1. Select the “Lookup” key. This will display all the school buses currently in the fleet that have been saved.
2. Cursor through the school bus records until the first bus on which a lease purchase principal payment was made between July 1- June 30 is located. Make note of the “Department Sequence Number”.
3. Select “OK” to return to the “Bus Payment” screen. Activate the “Department Sequence number” box by clicking the mouse on it or by using the tab or arrow keys.
4. Enter the “Department Sequence Number” of the bus that a payment was made. Select “OK” or strike the enter key. If you type it incorrectly and need to begin again, select “Cancel”.

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY	MONTH	YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1999-2000 (EXCLUDE INTEREST)
0			0	0	0	0 /	0			0

5. Enter the principal amount paid on the chosen bus in the bus payment field. Choose “Save”, or if it is wrong, choose “Cancel” to begin again or to select a different bus.

- To display the buses entered as having payments made, select "View List" or "Print List". If nothing is displayed or printed, no buses have been indicated as having a principal payment made on them.

MODIFY BUS DATA

To modify data on existing buses, for example: bus numbers, fuel type, purchase price, etc., select "Modify Bus Data" from the pull down menu under "School Bus Depreciation".

- Using the arrows and enter key or mouse, select the "Lookup" key. This will display all the school buses currently in the fleet that have been entered and saved.
- Cursor through the school bus records until the bus that needs to be modified is located. Make note of the "Department Sequence Number".
- Select "OK" to return to the "Modify" screen.
- Enter the "Department Sequence Number" of the bus that needs to be modified. Select "OK". If you typed it incorrectly and need to begin again, select "Cancel".
- Once "OK" is selected, the program will find the record of the bus selected and provide a "Modify" screen on which to make revisions.

- On the above screen the existing bus data are provided. Using the computer mouse or arrow and enter keys, move through the displayed fields, making changes to bus information wherever necessary.

CAUTION: Before entering changes make sure the correct bus has been selected.

- When the bus data have been modified, select "Save" so the program will retain the changes. If any change is incorrect, select "Cancel" to begin again or to select a different bus.

DELETING A BUS (to be done only with prior DESE approval)

To delete a bus off the School Bus Depreciation Schedule because it was salvaged or only used for spare parts, work through steps 1-5 under the "Modify" screen to retrieve the bus to be deleted. **A bus cannot be deleted without first contacting the School Transportation Section to get the access code.** Select the "Delete" key. The following screen will appear:

The image shows a software window titled "Confirmation" with a red header. The main text in red asks, "Are you sure you want to delete the data for this bus?". Below this is a form with several fields for bus data. At the bottom are "Yes" and "No" buttons.

DEPT ED SEQUENCE NUMBER	CHASSIS	BODY	BUS NUMBER	MODEL YEAR	PURCHASE OR LEASE PURCHASE PRICE	DATE DISTRICT TOOK DELIVERY MONTH YEAR	FUEL TYPE	BUS PAYMENT MADE IN 1999-2000 (EXCLUDE INTEREST)
0			0	0	0	0 / 0		0

Yes No

Indicate in Part IV, Section 5, Remarks the department sequence number, reason for deletion and indicate who at the DESE granted approval to delete bus.

Selecting the "Delete" button causes the "Confirmation" screen to appear. This Confirmation screen requires verification that this bus is to be deleted.

If this bus is to be deleted and the district has approval from the School Transportation Section, select the "Yes" key and the bus will be removed from the School Bus Depreciation Schedule. Otherwise, select "No" and return to the previous "Modify Bus Data" screen. A bus cannot be deleted without first contacting the School Transportation Section for confirmation. Once a bus is deleted it requires a reinstallation of the program to recover the deleted information. Contact the School Transportation Section for assistance if a bus was inadvertently deleted.

FACILITY DEPRECIATION SCHEDULE

To access the Facility Depreciation Schedule on the ASBR program, select Part IV on the menu bar at the top of the main screen. An example of this screen follows.

PART I	PART II	PART III	PART IV	DATA DISK	RUN EDITS	PRINT	QUIT
SUPPLEMENTARY DATA							
Section 1 - Refunds							
Section 2 - Free Textbook							
Section 3 - Long & Short Term Debt							
Section 3 - Lease Purchase Detail							
Section 3 - Detail of 8004 Column 3							
Section 4 - Misc. (8007-8009)							
Section 4 - Misc. (5140,5230)							
Section 4 - Misc. Other State							
Section 4 - Misc. Other Federal and Escrow Amt							
Section 5 - Remarks							
Application for Transportation ▶							
Facility Depreciation							
School Bus Depreciation ▶							

Select "Facility Depreciation" by using either the computer mouse or the arrow keys on the keyboard. The following screen will appear.

Facility Depreciation
_ _ _ X

SECTION ONE

TOTAL NUMBER OF ITEMS 3
 ITEM NUMBER 1

ITEM IDENTIFICATION CODE:
 1 - BUILDING 2 - PAVING OF LOT 3 - FENCING 4 - FUEL STORAGE TANK 5 - FUEL PUMPING EQUIP. 6 - OTHER

ITEMS	FISCAL YEAR FIRST USED	TOTAL COST	ANNUAL DEPRECIATION PERCENT	DEPRECIATION FOR ONE YEAR	LAST FISCAL YEAR TO CLAIM DEPREC
1 0 0 0 0 0	1983	1,810	5.00	90	2002

SECTION TWO

TOTAL DEPRECIATION FOR ONE YEAR 541 (A)

 WHAT % OF TOTAL VEHICLES SERVED BY THE FACILITY ARE TRANS VEHICLES 100.00 (B)

PRORATED DEPRECIATION FOR THIS YEAR 541 (A) * (B)

The oldest record will appear first to allow viewing previous year data. To scroll through previous records, select either "Previous Facility" or "Next Facility". Changes cannot be made to previous years' data.

When the total facility expenditure exceeds \$1,000 and occurred between July 1 - June 30, the following steps should be performed to enter that data:

1. Select "New Facility" using arrow keys and enter key.

2. The fiscal year annual depreciation percent and first fiscal year to claim depreciation are already provided.
3. There is a prompt to enter the appropriate "Item Identification Code". This designates what the total cost listed is made up of. In many cases, districts have several items that make up this cost. Only one "New Facility" entry may be added each year. Multiple renovations must be part of the same entry. The program will not allow more than one entry.

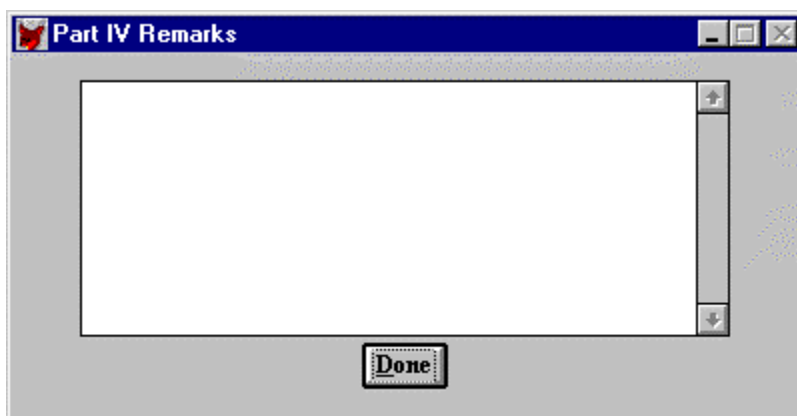
1-Building, 2 -Paving Of Lot, 3 -Fencing, 4 -Fuel Storage Tank,
5-Fuel Pumping Equipment, 6-Other
4. For example, the "Item Identification Code" 1 would be placed in the first box, 2 in the second box, 3 in the third box, and so on. If none of the above codes explain the expenditure, choose "6 - Other".
5. Advance to "Total Cost", using the arrow keys on the keyboard. Enter the total amount of acquisition and renovation costs.
6. Finally, in Section two, there is a prompt to enter the percent of total vehicles that are school buses served by the facility. This is the section in which districts make a claim for depreciation. This percent can be from 0 - 100, however, the depreciation amount claimed must be prorated if the facility is serving vehicles other than transportation vehicles.
7. If the data have been entered correctly, select "Done" and return to the main menu screen.

FINAL INSTRUCTIONS

When all the district's transportation aid information has been entered, beginning from the main menu screen, select "Run Edits". Make sure there is a disk in Drive A. *Be sure the printer is on.* The program will automatically print the edits that are a result of inconsistencies within the data that have been entered. These edits are in place to prevent problems with districts' Transportation Aid entitlement. Please read these edits. All edits must be resolved before the Outfile diskette is sent to School Finance.

If there is a transportation edit that is unclear, please call School Transportation for technical assistance at (573) 751-2626.

Comments or further explanations about data within the program may be placed in the "Remarks" section that is found in the pull down menu under "Part IV" from the main screen. See the following screen.



When all edits are resolved, run the edits again to verify that the changes made did not create other edits. Every time changes are made to the program data, run the edits.

After running and resolving the edits, choose "Print" from the main menu. After printing a paper copy and creating the Outfile diskette to send to School Finance, print a paper copy for the district's records. Review the finished reports for accuracy.